

Article - Transportation

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§13–814.

(a) Except as provided in subsection (b) of this section, money collected under this part shall be deposited in the State Treasury and accounted for on the records of the Comptroller and transferred to the Transportation Trust Fund.

(b) Of the revenue from the excise tax imposed for each certificate of title issued for an off-highway recreational vehicle under § 13–809 of this subtitle, the Comptroller shall distribute to the Off-Highway Recreational Vehicle Trail Fund established under § 5–1011 of the Natural Resources Article:

- (1) 25% in fiscal year 2019; and
- (2) 50% in fiscal year 2020 and each year thereafter.

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